

RECEIVED

NOV 12 2008

SEWER AUTHORITY MID-COASTSIDE
HALF MOON BAY, CA

Sewer Authority Mid-Coastside

**Financial Statements
for
October 31, 2008**



PARSONS
ACCOUNTING

Sewer Authority Mid-Coastside;

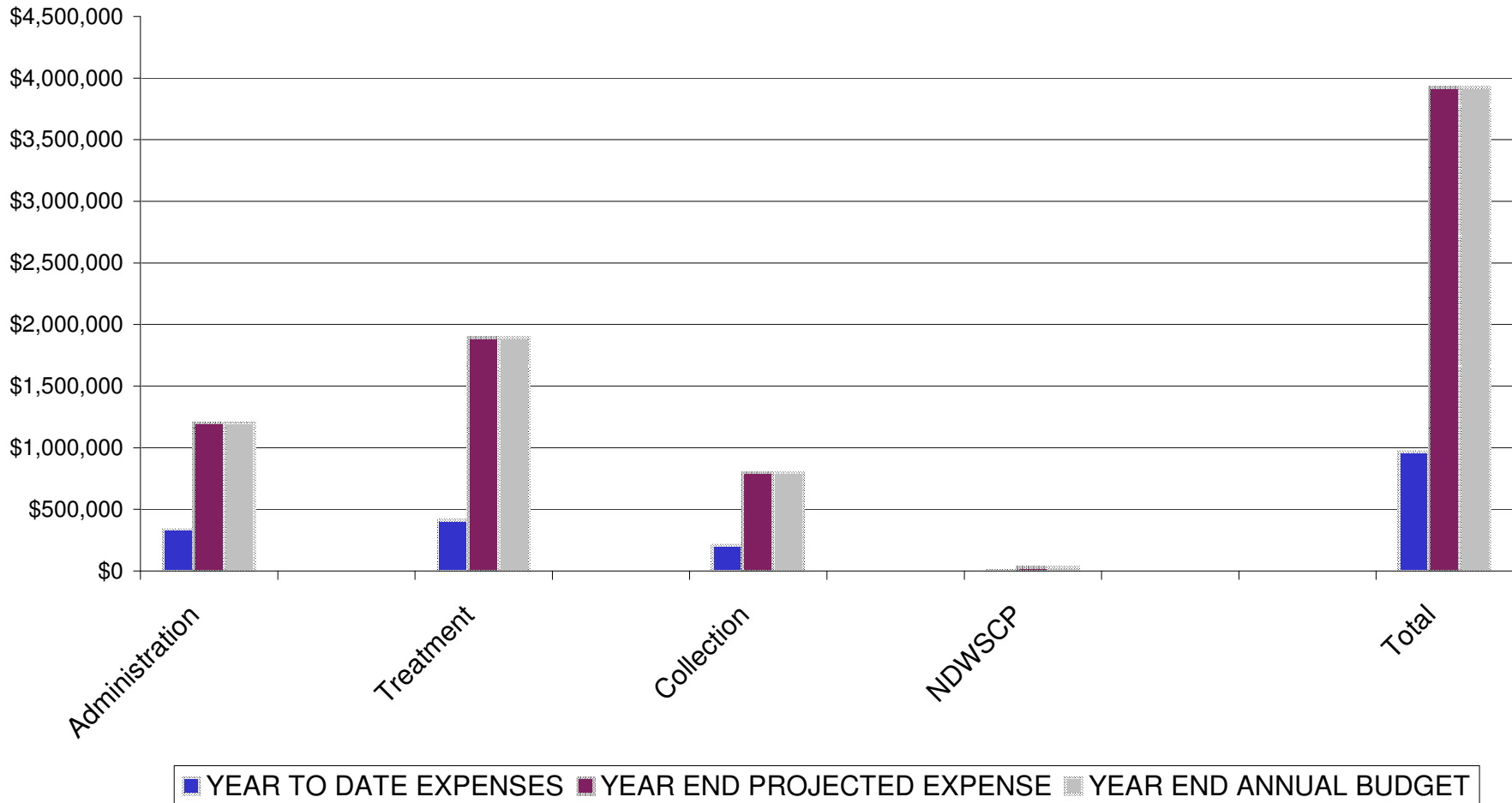
I have compiled the accompanying balance sheet of Sewer Authority Mid-Coastside as of October 31, 2008 and the related statement of revenues collected and expenses paid for the months then ended in accordance with standards established by the American Institute of Certified Accountants.

Sewer Authority Mid-Coastside chose not to present a statement of changes in financial position for the month ended October 31, 2008. The Agency normally presents the statement of changes in financial position with its yearend audited financial statements.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them.

John Parsons, CPA, CFP
November 10, 2008

**PROJECTED EXPENSE AND BUDGET ANALYSIS
FISCAL YEAR 2008 - 2009
FOR 4 MONTHS ENDED OCTOBER 2008
33.3% OF FISCAL YEAR**



Sewer Authority Mid-Coastside

Balance Sheet

As of October 31, 2008

	Oct 31, 08
ASSETS	
Current Assets	
Checking/Savings	
111 · Bank Accounts	
11101 · First National	425,794.79
11105 · FNB Money Market	505,320.00
Total 111 · Bank Accounts	931,114.79
11104 · Petty Cash Fund	500.00
112 · Cash in L.A.I.F.	
11201 · Cash -General-Operating	3,084,419.98
11401 · Operating Reserve	250,000.00
Total 112 · Cash in L.A.I.F.	3,334,419.98
Total Checking/Savings	4,266,034.77
Accounts Receivable	
1200 · Accounts Receivable	32,035.31
Total Accounts Receivable	32,035.31
Other Current Assets	
1201 · Interest Receivable	31,856.72
142 · Prepaid Insurance	46,313.87
150 · Deferred Compensation	328,609.08
Total Other Current Assets	406,779.67
Total Current Assets	4,704,849.75
Fixed Assets	
171 · Sewage Treatment Facilities	
1719905 · **TRT- Mobile Radio Equipment	23,306.89
1719933 · **Intertie- Rplc Vlve Strctres	9,219.92
171 1999-2000 Fiscal Year	
1710003 · **TRT- Rplc Mech Bldg 1 AlcovRf	4,793.00
1710006 · **TRT- Rplc Roof Exhaust Fans	7,687.00
1710007 · **TRT- Prim Sldge Pmp Base Plat	2,173.39
1710011 · **TRT- Aeration System Upgrde	32,072.68
1710012 · **TRT-Aeration System Upgrade	15,547.95
1710013 · **TRT -Rplc Grit Washer	47,447.24
1710018 · **TRT- PH Meter	2,789.40
1710022 · **TRT-Radio System	3,844.23
1710024 · **Portola - Rplc Pump #1	21,425.93
Total 171 1999-2000 Fiscal Year	137,780.82

Sewer Authority Mid-Coastside

Balance Sheet

As of October 31, 2008

Oct 31, 08

171 2000-2001 Fiscal Year

1710102 · **TRT-Radio Communication Sys	5,844.24
1710103 · **TRT- Rplc Shop Facia & MB1 Rf	19,092.32
1710105 · **TRT-Rplc SAM 5	35,408.27
1710106 · **TRT -Digital Camera	486.49
1710107 · **TRT-VSD for #1 Water Pump	5,247.32
1710108 · **TRT-Rplc Grit Blower #2 parts	4,301.12
1710111 · **TRT-Chlorine Residual	1,697.14
1710112 · **TRT-Op & Maint Manual	49,074.38
1710113 · **TRT-Rpic Roof Exhst Fans Pt2	10,270.92
1710114 · **TRT- Digtl Dissolved Oxygen M	1,403.24
1710115 · **TRT- Computer Syst Rplcmnt	2,000.00
1710116 · **TRT - Fire Alarm System	2,870.65
1710120 · **I.P.-Reconstruct 2 Junc Struc	166,022.08
1710121 · **Portola-Rplc Pump #2	28,507.76
1710122 · **Portola-Ven/Odor Cntrl Improv	36,925.06
1710123 · **Pump Station Controls & SCADA	2,045.94
1710125 · **TRT-BFI Container	3,490.56
1710126 · **Princeton Force Main Rlctn	14,369.83

Total 171 2000-2001 Fiscal Year	389,057.32
--	-------------------

171 2001-2002 Fiscal Year

1710201 · **TRT-Rpr Stuc. Mech Bld1EXFanR	22,377.00
1710202 · **TRT - Mech Bldg 1Roof EX Fan	12,232.36
1710203 · **TRT - Rplc Prime 1 Drive Gear	31,672.03
1710208 · **TRT-2ndry Clrfr Weir Wash Sys	16,397.00
1710209 · **TRT - Inspectra Analyzer	18,185.06
1710211 · **TRT - 2" Trash Pump	1,259.03
1710212 · **Safety Equipment Trailer	5,958.75
1710214 · **O.O.- Rplc Diffusers	70,506.45
1710215 · **I.P. - Refurbish Facilites	34,495.70
1710217 · **Porotla-Rplc Gen Radiator	8,917.52
1710219 · **Princeton- Instl VSD for Pmps	14,020.94
1710221 · **Montara- New Pump 1 w/ VSD	37,523.47
1710222 · **TRT-RPLC PRIMARY SLUDG FLOM...	4,946.58

Total 171 2001-2002 Fiscal Year	278,491.89
--	-------------------

Sewer Authority Mid-Coastside

Balance Sheet

As of October 31, 2008

	<u>Oct 31, 08</u>
171 2002-2003 Fiscal Year	
1710333 · **Princeton Install VFD Pump 2	13,955.59
1710335 · **Princeton New Level Cntrl Cab	3,247.50
1710337 · **Ocean Outfall Fisers	56,417.58
1710338 · **#2 Water, Airgap Tank Rplc	7,421.51
1710339 · **Asphalt Driveway Sealing	9,811.91
1710340 · **Plant Air Compressors	8,793.48
1710341 · **Reroof Mech. Bldg. 1	14,290.00
1710342 · **Infl Pmp Rotat Mem Swing Unit	4,112.91
1710345 · **DO Probes, Mixed Liquor Bsns	5,954.76
1710349 · **VFD Rplcmnt. Pump3, Portola	13,054.52
1710351 · **SAM Wet Wthr Strg. Facility	641,635.49
1710352 · **Cmb. 141&1710120,22,&0215	101,083.00
1710353 · **#7 Influent VFD Replacement	7,854.70
1710354 · **PublicOutreach Office Furn	1,644.20
1710355 · **Replace Grit Pump # 1	10,667.86
1710356 · **Rmv Stucco/Repaint Digst Tnks	9,750.54
1710357 · **Rplc Primary Sludge Pmp#1	8,759.54
19002 · PIP- Intertie Pipeline	272,123.46
Total 171 2002-2003 Fiscal Year	<u>1,190,578.55</u>
171 2003 - 2004 Fiscal Year	
1710401 · **Migrate MMI functions to Ci	27,840.76
1710402 · **Replace Effluent P.S. Roof	5,180.00
1710405 · **Replace DO Meters AB#3	820.00
1710407 · **Plant Server Backup System	5,325.90
1710411 · **New Security gates	31,399.50
1710413 · **Diesel Trash Pump	23,588.77
1710419 · **Wet Weather Flow Monitoring	159,631.00
1710421 · **Diffuser Replacement	61,600.00
19003 · PIP- Walker Tank	269,797.09
Total 171 2003 - 2004 Fiscal Year	<u>585,183.02</u>
171 2004 - 2005 Fiscal Year	
1710506 · Wet Weather Capital Improve	48,480.29
1710508 · Resuse Feasibility Study	39,996.00
Total 171 2004 - 2005 Fiscal Year	<u>88,476.29</u>
171 2005-2006 Fiscal Year	
1710604 · Lab Equipment - Plant Samplers	6,755.85
1710607 · DeOx 2000 Sulfur Dioxide Analyz	11,641.32
1710608 · Micro 2000 Chlorine Analyzer	8,755.82
Total 171 2005-2006 Fiscal Year	<u>27,152.99</u>

Sewer Authority Mid-Coastside

Balance Sheet

As of October 31, 2008

	<u>Oct 31, 08</u>
171 2006-2007 Fiscal Year	
1710701 · Vehicle Replacement - Maint	35,840.49
1710702 · Polymer Mixing & Feed System	19,246.32
1710703 · Replace Effluent Pump VFD	11,864.18
1710705 · Install Power Monitors in Plant	10,213.09
1710708 · Portola PS Control System	41,656.93
1710709 · Princeton PS Bleach Tank	12,136.36
Total 171 2006-2007 Fiscal Year	<u>130,957.37</u>
171 2007-2008 Fiscal Year	
1710801 · Fire System Sprinkler Pipe Repl	34,296.00
1710808 · Replace Cross Conveyor	7,740.50
1710809 · Data Gathering PLC for SCADA	7,290.00
Total 171 2007-2008 Fiscal Year	<u>49,326.50</u>
171 · Sewage Treatment Facilities - Other	<u>37,488,019.08</u>
Total 171 · Sewage Treatment Facilities	40,397,550.64
172 · General Plant & Admin Facility	
1720224 · **Voice Mail System	3,886.20
1720301 · **Replace Office Systems	8,356.57
1720701 · Vehicle Replacement - Admin	26,441.91
172 · General Plant & Admin Facility - Other	280,841.74
Total 172 · General Plant & Admin Facility	<u>319,526.42</u>
173 · Capital Equipment - Collection	
1730223 · **Coll-Flusher Truck	104,990.59
1730601 · Hydro Flusher Truck with Camera	179,416.34
1730701 · Flusher Truck Accessories	11,698.78
173 · Capital Equipment - Collection - Other	162,518.90
Total 173 · Capital Equipment - Collection	<u>458,624.61</u>
174 · Land	
1710127 · **Landstra Property Purchase	324,801.43
174 · Land - Other	269,889.15
Total 174 · Land	<u>594,690.58</u>

Sewer Authority Mid-Coastside

Balance Sheet

As of October 31, 2008

	Oct 31, 08
175 · Continuing Assets	
1750001 · Repair & Replacement	70,215.97
1750002 · IPS Structural Integrity	52,440.00
1750003 · Outfall Inspection & Repair	48,222.65
1750004 · Vehicle Replacement Treatment	29,715.56
1750005 · Vehicle Replacement Collection	18,192.74
1750006 · Rebuild Effluent Pump No. 2	4,516.14
1750007 · Replace Photocopier	20,675.75
1750009 · Replace Primary Tank Chains & F	15,335.09
1750010 · Replace Effluent Pump VFD	19,415.34
Total 175 · Continuing Assets	278,729.24
180 · Accumulated Derpreciation/Amort	-23,823,067.25
191 · Projects in Progress	
191 PIP 2003-2004 Fiscal Year	
1910408 · PIP Disaster Preparedness Supp.	3,728.30
1910419 · PIP Wet Weather Flow Monitoring	172.50
Total 191 PIP 2003-2004 Fiscal Year	3,900.80
191 PIP 2004-2005 Fiscal Year	
1910506 · PIP Wet Weather Capital Improve	206,607.88
Total 191 PIP 2004-2005 Fiscal Year	206,607.88
191 PIP 2005-2006 Fiscal Year	
1910605 · PIP Portola Pump Lifting Equip	4,780.00
1910609 · PIP Outfall Surge Chamber Valve	4,200.00
Total 191 PIP 2005-2006 Fiscal Year	8,980.00
191 PIP 2006-2007 Fiscal Year	
1910707 · Cathodic Test Station Install	6,300.00
Total 191 PIP 2006-2007 Fiscal Year	6,300.00
PIP 2007-2008 Fiscal Year	17,609.03
191 · Projects in Progress - Other	-17,609.03
Total 191 · Projects in Progress	225,788.68
Total Fixed Assets	18,451,842.92
TOTAL ASSETS	23,156,692.67

Sewer Authority Mid-Coastside

Balance Sheet

As of October 31, 2008

	<u>Oct 31, 08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	-220.43
Total Accounts Payable	-220.43
Other Current Liabilities	
24000 · Due to Member Agencies	231,744.00
22002 · Accrued Vacation & Admin Leave	129,145.37
22005 · P.E.R.S.	8,895.89
Total Other Current Liabilities	369,785.26
Total Current Liabilities	369,564.83
Long Term Liabilities	
23501 · Deferred Compensations	328,609.08
Total Long Term Liabilities	328,609.08
Total Liabilities	698,173.91
Equity	
25103 · Fund Balance- HMB	13,618,716.83
25104 · Fund Balance-GSD	8,260,361.83
25105 · Fund Balance- MWSD	2,124,742.79
25201 · Fund Balance-Govt Grants	14,817,680.24
25203 · Fund Balance- Amortization	-10,417,708.00
26401 · Operating ReserveFund-General	250,000.00
26501 · Cap Rplc/ER Rsv Fund-General	-2,213,514.76
280 · Retained Earnings	-4,539,402.10
Net Income	557,641.93
Total Equity	22,458,518.76
TOTAL LIABILITIES & EQUITY	23,156,692.67

**Sewer Authority Mid-Coastside
Revenues & Expenses
October 2008**

	Oct 08
Ordinary Income/Expense	
Income	
401 · Assessments	
4011001 · Operating Fund Assessment-H...	156,939.00
4011002 · Operating Fund Assess-GSD	91,331.00
4011003 · Operating Fund Assessment-M...	76,430.00
4011004 · Capital Assessments - HMB	20,992.00
4011005 · Capital Assessments - GSD	12,998.00
4011006 · Capital Assessments - MSD	10,000.00
	368,690.00
Total 401 · Assessments	368,690.00
4081001 · Treatment Trucked Waste	4,657.50
40810 · Misc. Revenue Admin.	98.36
40910 · Interest Revenue	9,141.66
	382,587.52
Total Income	382,587.52
Expense	
Expense Accounts	
50110 · Directors Fees	600.00
5021001 · Productive Payroll	90,622.14
5021002 · Overtime	3,521.03
5021004 · Benefits	38,718.50
5021007 · Temporary	5,232.60
5021008 · Retire Benefits	194.00
5041001 · Personnel Assistance	858.20
5041002 · Audit Fees	10,661.78
5041003 · Engineering Fees	8,708.00
5041004 · Legal Services	10,118.37
5041005 · Payroll Costs	615.52
5041006 · Other Professional Services	4,405.00
5051001 · Janitorial	67.50
5052002 · Laundry Service	916.16
5052003 · Outside Lab Analysis	1,978.50
5052004 · Inspections	12,260.00
5052009 · Solid Waste	16,476.20
50610 · Memberships and Dues	132.00
50710 · Printing and Publications	298.00
50810 · Skills Improvements	370.00
5101004 · Safety Physicals	176.00
5102001 · Safety Training	1,200.00
5102003 · Personal Safety Equipment	50.14
5102005 · Safety Equipment	241.39
5111001 · Postage	412.00
5111002 · Equipment Rental	169.30

Sewer Authority Mid-Coastside
Revenues & Expenses
October 2008

	Oct 08
5111003 · Office Supplies	443.70
5111004 · Computer Supplies	127.64
5111005 · General Supplies	667.80
5121002 · Liability Insurance	6,240.50
5121003 · Property Insurance	1,368.49
5121006 · Claims	10,000.00
5121007 · Dishonesty Bond Insurance	28.22
5132001 · Telephone	1,160.02
5132002 · Electric	20,762.45
5132003 · Natural Gas	26.47
5132004 · Water	557.81
5141002 · Mailing Machine	8.39
5141003 · Copy Machine	1,304.51
5142005 · Pagers	45.77
5142006 · Alarm System	100.00
5142008 · Permits, Licenses and Fees	516.00
5152001 · Diesel	987.52
5152002 · Gasoline	627.41
5162001 · Chemical- General	1,013.03
5162002 · Maintenance	488.23
5162003 · General	826.26
5162004 · Chemicals- Hypochlorite- Plant	5,704.63
5162005 · Chemicals- Bisulfite	3,583.36
5162006 · Chemicals- NaOCL- Pump Stat...	3,728.88
5162007 · Chemicals- Polymer	4,692.00
5172001 · Lab Chemicals	153.97
5172003 · Lab General	1,696.30
5182002 · Vehicles	2,893.58
5182003 · Building and Grounds	280.00
5182004 · Pump Station	8,431.07
5182005 · Plant Equipment	17,720.23
5184007 · Sewer Line- GSD	76.52
5184011 · Lift Station- MWSD	3,133.14
5184012 · SAM Collection Equipment	393.37
5202001 · Mechanical Tools	262.08
5202002 · General Tools	159.91
	309,211.59
Total Expense Accounts	309,211.59
	309,211.59
Total Expense	309,211.59
	73,375.93
Net Ordinary Income	73,375.93

Sewer Authority Mid-Coastside
Revenues & Expenses
October 2008

	<u>Oct 08</u>
Other Income/Expense	
Other Income	
Insurance Dividend	4,182.31
	<hr/>
Total Other Income	4,182.31
	<hr/>
Net Other Income	4,182.31
	<hr/>
Net Income	<u><u>77,558.24</u></u>

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
October 2008 (4 Months 33.3% of Year)

	<u>Jul - Oct 08</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-HMB	627,756.00	1,883,263.00	33.33%
4011002 · Operating Fund Assess-GSD	365,324.00	1,095,972.00	33.33%
4011003 · Operating Fund Assessment-MSD	305,720.00	917,168.00	33.33%
4011004 · Capital Assessments - HMB	83,968.00	251,914.00	33.33%
4011005 · Capital Assessments - GSD	51,992.00	155,973.00	33.33%
4011006 · Capital Assessments - MSD	40,000.00	119,996.00	33.33%
Total 401 · Assessments	<u>1,474,760.00</u>	<u>4,424,286.00</u>	<u>33.33%</u>
404 · NDWSCP Revenue			
4043001 · NDWSCP Revenue-Operating Fee	0.00	29,071.00	0.0%
Total 404 · NDWSCP Revenue	<u>0.00</u>	<u>29,071.00</u>	<u>0.0%</u>
4081001 · Treatment Trucked Waste	10,485.92	63,000.00	16.64%
40810 · Misc. Revenue Admin.	531.04	5,500.00	9.66%
40910 · Interest Revenue	36,512.57	130,000.00	28.09%
Total Income	<u>1,522,289.53</u>	<u>4,651,857.00</u>	<u>32.72%</u>
Expense			
Expense Accounts			
50110 · Directors Fees	2,200.00	8,000.00	27.5%
5021001 · Productive Payroll	356,673.86	1,151,776.00	30.97%
5021002 · Overtime	11,981.81	73,977.00	16.2%
5021003 · Restricted Standby Pay	0.00	300.00	0.0%
5021004 · Benefits	153,312.97	460,564.00	33.29%
5021006 · Overtime Meals	0.00	413.00	0.0%
5021007 · Temporary	13,119.90	45,600.00	28.77%
5021008 · Retire Benefits	776.00	3,492.00	22.22%
5031002 · Fingerprinting	0.00	360.00	0.0%
5031003 · Employee Physicals	0.00	743.00	0.0%
5041001 · Personnel Assistance	3,432.80	10,627.00	32.3%
5041002 · Audit Fees	10,661.78	18,310.00	58.23%
5041003 · Engineering Fees	45,824.00	138,293.00	33.14%
5041004 · Legal Services	17,142.67	109,368.00	15.67%
5041005 · Payroll Costs	1,690.04	6,362.00	26.57%
5041006 · Other Professional Services	14,660.00	128,140.00	11.44%
5051001 · Janitorial	1,602.50	9,051.00	17.71%
5052002 · Laundry Service	2,951.96	9,500.00	31.07%
5052003 · Outside Lab Analysis	9,373.70	55,000.00	17.04%
5052004 · Inspections	12,685.33	90,000.00	14.1%
5052005 · Calibration	0.00	5,000.00	0.0%
5052009 · Solid Waste	27,777.54	90,000.00	30.86%
5052013 · Maintenance Project Management	105.00	40,000.00	0.26%
5054004 · Technical/ Consulting Services	0.00	59,000.00	0.0%

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
October 2008 (4 Months 33.3% of Year)

	Jul - Oct 08	Budget	% of Budget
50610 · Memberships and Dues	2,564.00	20,324.00	12.62%
50710 · Printing and Publications	743.50	6,614.00	11.24%
50810 · Skills Improvements	756.00	17,128.00	4.41%
50910 · Meetings and Travel	0.00	11,957.00	0.0%
5101004 · Safety Physicals	176.00	2,786.00	6.32%
5102001 · Safety Training	2,250.00	11,000.00	20.46%
5102002 · Safety Shoes	303.08	2,900.00	10.45%
5102003 · Personal Safety Equipment	50.14	2,900.00	1.73%
5102005 · Safety Equipment	345.87	15,000.00	2.31%
5111001 · Postage	517.89	2,174.00	23.82%
5111002 · Equipment Rental	573.30	91,274.00	0.63%
5111003 · Office Supplies	1,668.77	5,594.00	29.83%
5111004 · Computer Supplies	492.09	11,926.00	4.13%
5111005 · General Supplies	1,178.10	3,882.00	30.35%
5121002 · Liability Insurance	24,962.00	88,533.00	28.2%
5121003 · Property Insurance	5,473.96	14,547.00	37.63%
5121006 · Claims	10,000.00	37,710.00	26.52%
5121007 · Dishonesty Bond Insurance	112.88	353.00	31.98%
5132001 · Telephone	4,517.56	16,000.00	28.24%
5132002 · Electric	42,355.10	245,000.00	17.29%
5132003 · Natural Gas	63.33	1,000.00	6.33%
5132004 · Water	1,789.44	16,500.00	10.85%
5141002 · Mailing Machine	8.39	604.00	1.39%
5141003 · Copy Machine	1,304.51	5,608.00	23.26%
5142005 · Pagers	184.47	1,000.00	18.45%
5142006 · Alarm System	635.00	2,000.00	31.75%
5142007 · Radio System	0.00	3,500.00	0.0%
5142008 · Permits, Licenses and Fees	3,462.56	55,000.00	6.3%
5152001 · Diesel	3,093.74	19,500.00	15.87%
5152002 · Gasoline	2,279.94	9,000.00	25.33%
5152003 · Lubricants	0.00	3,000.00	0.0%
5162001 · Chemical- General	1,245.71	2,000.00	62.29%
5162002 · Maintenance	547.47	6,250.00	8.76%
5162003 · General	1,094.49	10,000.00	10.95%
5162004 · Chemicals- Hypochlorite- Plant	17,808.32	55,000.00	32.38%
5162005 · Chemicals- Bisulfite	10,807.01	35,000.00	30.88%
5162006 · Chemicals- NaOCL- Pump Stations	11,210.26	35,000.00	32.03%
5162007 · Chemicals- Polymer	7,038.00	17,000.00	41.4%
5162008 · Chemicals- FeCl3	3,352.03	11,000.00	30.47%
5162010 · Chemicals- NaOH- Plant	0.00	1,000.00	0.0%
5172001 · Lab Chemicals	624.79	1,500.00	41.65%
5172002 · Lab Maintenance Supplies	0.00	5,000.00	0.0%
5172003 · Lab General	3,282.02	10,600.00	30.96%
5172004 · Public Outreach Gen. Supplies	640.38	15,000.00	4.27%
5181001 · Office Equipment	2,720.94	3,286.00	82.8%
5182002 · Vehicles	5,105.48	11,000.00	46.41%

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
October 2008 (4 Months 33.3% of Year)

	<u>Jul - Oct 08</u>	<u>Budget</u>	<u>% of Budget</u>
5182003 · Building and Grounds	2,597.43	10,000.00	25.97%
5182004 · Pump Station	52,716.09	200,000.00	26.36%
5182005 · Plant Equipment	45,546.87	200,000.00	22.77%
5182013 · Facility Painting	0.00	30,000.00	0.0%
5182014 · Instrumentation	0.00	10,000.00	0.0%
5184007 · Sewer Line- GSD	76.52		
5184009 · Lift Station- HMB	0.00		
5184010 · Lift Staion- GSD	0.00		
5184011 · Lift Station- MWSD	3,133.14		
5184012 · SAM Collection Equipment	393.37	12,000.00	3.28%
5202001 · Mechanical Tools	262.08	4,000.00	6.55%
5202002 · General Tools	794.03	2,000.00	39.7%
52310 · Service/ Bank Charges	0.00	107.00	0.0%
53210 · Fines and Penalties	0.00	539.00	0.0%
Total Expense Accounts	<u>968,829.91</u>	<u>3,925,472.00</u>	<u>24.68%</u>
2008-2009 Capital Expenditures	73,723.88	126,000.00	58.51%
2008-2009 Continuing Assets	0.00	401,883.00	0.0%
Total Expense	<u>1,042,553.79</u>	<u>4,453,355.00</u>	<u>23.41%</u>
Net Ordinary Income	479,735.74	198,502.00	241.68%
Other Income/Expense			
Other Income			
Insurance Dividend	4,182.31		
Total Other Income	<u>4,182.31</u>		
Net Other Income	<u>4,182.31</u>		
Net Income	<u><u>483,918.05</u></u>	<u><u>198,502.00</u></u>	<u><u>243.79%</u></u>

Sewer Authority Mid-Coastside
Revenues and Expenditures - Admin

October 2008 (4 Months 33.3% of Year)

	Jul - Oct 08	Budget	% of Budget
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-H...	205,976.00	617,924.00	33.3%
4011002 · Operating Fund Assess-GSD	111,624.00	334,872.00	33.3%
4011003 · Operating Fund Assessment-M...	83,156.00	249,469.00	33.3%
4011004 · Capital Assessments - HMB	988.00	2,969.00	33.3%
4011005 · Capital Assessments - GSD	580.00	1,735.00	33.4%
4011006 · Capital Assessments - MSD	392.00	1,176.00	33.3%
Total 401 · Assessments	402,716.00	1,208,145.00	33.3%
40810 · Misc. Revenue Admin.	531.04	500.00	106.2%
40910 · Interest Revenue	36,512.57	130,000.00	28.1%
Total Income	439,759.61	1,338,645.00	32.9%
Expense			
Expense Accounts			
50110 · Directors Fees	2,200.00	8,000.00	27.5%
5021001 · Productive Payroll	140,500.31	436,058.00	32.2%
5021002 · Overtime	631.20	5,000.00	12.6%
5021003 · Restricted Standby Pay	0.00	300.00	0.0%
5021004 · Benefits	49,803.11	134,560.00	37.0%
5021006 · Overtime Meals	0.00	63.00	0.0%
5021007 · Temporary	13,119.90	45,600.00	28.8%
5021008 · Retire Benefits	388.00	1,164.00	33.3%
5031002 · Fingerprinting	0.00	360.00	0.0%
5031003 · Employee Physicals	0.00	743.00	0.0%
5041001 · Personnel Assistance	3,432.80	10,627.00	32.3%
5041002 · Audit Fees	10,661.78	18,310.00	58.2%
5041003 · Engineering Fees	45,824.00	138,293.00	33.1%
5041004 · Legal Services	17,142.67	108,368.00	15.8%
5041005 · Payroll Costs	1,690.04	6,362.00	26.6%
5041006 · Other Professional Services	14,660.00	128,140.00	11.4%
5051001 · Janitorial	1,602.50	9,051.00	17.7%
50610 · Memberships and Dues	2,282.00	20,324.00	11.2%
50710 · Printing and Publications	743.50	4,364.00	17.0%
50810 · Skills Improvements	30.00	3,878.00	0.8%
50910 · Meetings and Travel	0.00	10,407.00	0.0%
5101004 · Safety Physicals	176.00	536.00	32.8%
5111001 · Postage	517.89	1,924.00	26.9%
5111002 · Equipment Rental	573.30	1,274.00	45.0%
5111003 · Office Supplies	1,668.77	5,494.00	30.4%
5111004 · Computer Supplies	492.09	5,926.00	8.3%
5111005 · General Supplies	1,178.10	3,882.00	30.3%
5121002 · Liability Insurance	9,984.80	31,000.00	32.2%
5121003 · Property Insurance	5,473.96	14,547.00	37.6%
5121006 · Claims	10,000.00	37,710.00	26.5%
5121007 · Dishonesty Bond Insurance	112.88	353.00	32.0%
5141002 · Mailing Machine	8.39	104.00	8.1%
5141003 · Copy Machine	1,304.51	5,608.00	23.3%
5181001 · Office Equipment	2,720.94	3,286.00	82.8%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Admin

October 2008 (4 Months 33.3% of Year)

	<u>Jul - Oct 08</u>	<u>Budget</u>	<u>% of Budget</u>
52310 • Service/ Bank Charges	0.00	107.00	0.0%
53210 • Fines and Penalties	0.00	539.00	0.0%
Total Expense Accounts	338,923.44	1,202,262.00	28.2%
2008-2009 Capital Expenditures	0.00	0.00	0.0%
2008-2009 Continuing Assets	0.00	5,880.00	0.0%
Total Expense	338,923.44	1,208,142.00	28.1%
Net Ordinary Income	100,836.17	130,503.00	77.3%
Other Income/Expense			
Other Income			
Insurance Dividend	4,182.31		
Total Other Income	4,182.31		
Net Other Income	4,182.31		
Net Income	105,018.48	130,503.00	80.5%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Treatment

October 2008 (4 Months 33.3% of Year)

	Jul - Oct 08	Budget	% of Budget
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-H...	324,624.00	973,873.00	33.3%
4011002 · Operating Fund Assess-GSD	175,924.00	527,770.00	33.3%
4011003 · Operating Fund Assessment-M...	131,056.00	393,173.00	33.3%
4011004 · Capital Assessments - HMB	69,524.00	208,579.00	33.3%
4011005 · Capital Assessments - GSD	40,612.00	121,843.00	33.3%
4011006 · Capital Assessments - MSD	27,536.00	82,606.00	33.3%
Total 401 · Assessments	769,276.00	2,307,844.00	33.3%
4081001 · Treatment Trucked Waste	10,485.92	63,000.00	16.6%
40810 · Misc. Revenue Admin.	0.00	5,000.00	0.0%
Total Income	779,761.92	2,375,844.00	32.8%
Expense			
Expense Accounts			
5021001 · Productive Payroll	86,882.61	289,736.00	30.0%
5021002 · Overtime	4,998.10	28,500.00	17.5%
5021004 · Benefits	45,855.95	125,817.00	36.4%
5021006 · Overtime Meals	0.00	100.00	0.0%
5021008 · Retire Benefits	388.00	1,164.00	33.3%
5052002 · Laundry Service	2,458.74	7,500.00	32.8%
5052003 · Outside Lab Analysis	9,373.70	55,000.00	17.0%
5052004 · Inspections	12,685.33	90,000.00	14.1%
5052005 · Calibration	0.00	5,000.00	0.0%
5052009 · Solid Waste	27,777.54	90,000.00	30.9%
5052013 · Maintenance Project Managem...	105.00	40,000.00	0.3%
5054004 · Technical/ Consulting Services	0.00	14,000.00	0.0%
50610 · Memberships and Dues	132.00		
50710 · Printing and Publications	0.00	2,000.00	0.0%
50810 · Skills Improvements	426.00	11,000.00	3.9%
50910 · Meetings and Travel	0.00	1,000.00	0.0%
5101004 · Safety Physicals	0.00	1,500.00	0.0%
5102001 · Safety Training	2,250.00	11,000.00	20.5%
5102002 · Safety Shoes	0.00	2,000.00	0.0%
5102003 · Personal Safety Equipment	50.14	2,000.00	2.5%
5102005 · Safety Equipment	345.87	15,000.00	2.3%
5111002 · Equipment Rental	0.00	90,000.00	0.0%
5111004 · Computer Supplies	0.00	6,000.00	0.0%
5132001 · Telephone	4,517.56	16,000.00	28.2%
5132002 · Electric	42,355.10	245,000.00	17.3%
5132003 · Natural Gas	63.33	1,000.00	6.3%
5132004 · Water	1,322.88	14,000.00	9.4%
5142005 · Pagers	184.47	1,000.00	18.4%
5142006 · Alarm System	635.00	2,000.00	31.8%
5142007 · Radio System	0.00	3,500.00	0.0%
5142008 · Permits, Licenses and Fees	3,462.56	55,000.00	6.3%
5152001 · Diesel	2,527.24	12,000.00	21.1%
5152002 · Gasoline	1,225.61	4,000.00	30.6%
5152003 · Lubricants	0.00	2,750.00	0.0%
5162001 · Chemical- General	1,245.71	2,000.00	62.3%
5162002 · Maintenance	441.63	2,250.00	19.6%
5162003 · General	756.57	2,500.00	30.3%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Treatment

October 2008 (4 Months 33.3% of Year)

	<u>Jul - Oct 08</u>	<u>Budget</u>	<u>% of Budget</u>
5162004 · Chemicals- Hypochlorite- Plant	17,808.32	55,000.00	32.4%
5162005 · Chemicals- Bisulfite	10,807.01	35,000.00	30.9%
5162006 · Chemicals- NaOCL- Pump Stat...	11,210.26	35,000.00	32.0%
5162007 · Chemicals- Polymer	7,038.00	17,000.00	41.4%
5162008 · Chemicals- FeCl3	3,352.03	11,000.00	30.5%
5162010 · Chemicals- NaOH- Plant	0.00	1,000.00	0.0%
5172001 · Lab Chemicals	624.79	1,500.00	41.7%
5172002 · Lab Maintenance Supplies	0.00	5,000.00	0.0%
5172003 · Lab General	3,282.02	10,000.00	32.8%
5172004 · Public Outreach Gen. Supplies	640.38	15,000.00	4.3%
5182002 · Vehicles	2,564.42	5,000.00	51.3%
5182003 · Building and Grounds	2,597.43	10,000.00	26.0%
5182004 · Pump Station	52,716.09	200,000.00	26.4%
5182005 · Plant Equipment	45,132.10	200,000.00	22.6%
5182013 · Facility Painting	0.00	30,000.00	0.0%
5182014 · Instrumentation	0.00	10,000.00	0.0%
5202001 · Mechanical Tools	262.08	2,000.00	13.1%
5202002 · General Tools	266.50	1,000.00	26.7%
Total Expense Accounts	410,768.07	1,894,817.00	21.7%
2008-2009 Capital Expenditures	0.00	87,000.00	0.0%
2008-2009 Continuing Assets	0.00	326,028.00	0.0%
Total Expense	410,768.07	2,307,845.00	17.8%
Net Ordinary Income	368,993.85	67,999.00	542.6%
Net Income	368,993.85	67,999.00	542.6%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Collections

October 2008 (4 Months 33.3% of Year)

	Jul - Oct 08	Budget	% of Budget
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-HMB	97,156.00	291,466.00	33.3%
4011002 · Operating Fund Assess-GSD	77,776.00	233,330.00	33.3%
4011003 · Operating Fund Assessment-MSD	91,508.00	274,526.00	33.3%
4011004 · Capital Assessments - HMB	13,456.00	40,366.00	33.3%
4011005 · Capital Assessments - GSD	10,800.00	32,395.00	33.3%
4011006 · Capital Assessments - MSD	12,072.00	36,214.00	33.3%
Total 401 · Assessments	<u>302,768.00</u>	<u>908,297.00</u>	<u>33.3%</u>
Total Income	302,768.00	908,297.00	33.3%
Expense			
Expense Accounts			
5021001 · Productive Payroll	124,426.61	408,273.00	30.5%
5021002 · Overtime	6,352.51	40,477.00	15.7%
5021004 · Benefits	55,199.37	191,325.00	28.9%
5021006 · Overtime Meals	0.00	250.00	0.0%
5021008 · Retire Benefits	0.00	1,164.00	0.0%
5052002 · Laundry Service	493.22	2,000.00	24.7%
5054004 · Technical/ Consulting Services	0.00	45,000.00	0.0%
50610 · Memberships and Dues	150.00		
50810 · Skills Improvements	300.00	2,000.00	15.0%
50910 · Meetings and Travel	0.00	500.00	0.0%
5101004 · Safety Physicals	0.00	750.00	0.0%
5102002 · Safety Shoes	303.08	900.00	33.7%
5102003 · Personal Safety Equipment	0.00	900.00	0.0%
5121002 · Liability Insurance	14,977.20	57,533.00	26.0%
5132004 · Water	466.56	2,500.00	18.7%
5141002 · Mailing Machine	0.00	500.00	0.0%
5152001 · Diesel	566.50	7,500.00	7.6%
5152002 · Gasoline	1,054.33	5,000.00	21.1%
5152003 · Lubricants	0.00	250.00	0.0%
5162002 · Maintenance	105.84	4,000.00	2.6%
5162003 · General	337.92	7,500.00	4.5%
5182002 · Vehicles	2,541.06	6,000.00	42.4%
5182005 · Plant Equipment	414.77		
5184007 · Sewer Line- GSD	76.52		
5184009 · Lift Station- HMB	0.00		
5184010 · Lift Staion- GSD	0.00		
5184011 · Lift Station- MWSD	3,133.14		
5184012 · SAM Collection Equipment	393.37	12,000.00	3.3%
5202001 · Mechanical Tools	0.00	2,000.00	0.0%
5202002 · General Tools	527.53	1,000.00	52.8%
Total Expense Accounts	<u>211,819.53</u>	<u>799,322.00</u>	<u>26.5%</u>

Sewer Authority Mid-Coastside
Revenues and Expenditures - Collections
 October 2008 (4 Months 33.3% of Year)

	<u>Jul - Oct 08</u>	<u>Budget</u>	<u>% of Budget</u>
2008-2009 Capital Expenditures	0.00	39,000.00	0.0%
2008-2009 Continuing Assets	0.00	69,975.00	0.0%
Total Expense	<u>211,819.53</u>	<u>908,297.00</u>	<u>23.3%</u>
Net Ordinary Income	<u>90,948.47</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>90,948.47</u>	<u>0.00</u>	<u>100.0%</u>

**Sewer Authority Mid-Coastside
Capital Projects Analysis
For the Month Ended: October 31, 2008**

2008-2009 Fiscal Year	Account Number	Current YTD	Prior F/Y Spent	Budget Amount	Budget Remaining	% Budget Spent	Project Complete?
Treatment							
Install Quick-Connect for Plant Generator	171-09-01	\$ -	\$ -	\$ 45,000	\$ 45,000	0.00%	n
Replace 4 Rollup Doors	171-09-02	\$ -	\$ -	\$ 25,000	\$ 25,000	0.00%	n
Replace Influent Pump PLC	171-09-03	\$ -	\$ -	\$ 8,500	\$ 8,500	0.00%	n
Replace Disinfection System PLC	171-09-04	\$ -	\$ -	\$ 8,500	\$ 8,500	0.00%	n
Total Treatment		\$ -	\$ -	\$ 87,000	\$ 87,000	0.00%	
Collection							
Vac Trailer	173-09-01	\$ -	\$ -	\$ 37,500	\$ 37,500	0.00%	n
Power Snake	173-09-02	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%	n
Total Collection		\$ -	\$ -	\$ 39,000	\$ 39,000	0.00%	
Total Fiscal Year June 30, 2009 Budget		\$ -	\$ -	\$ 126,000	\$ 126,000	0.00%	

Projects Not Budget in Current Year	Account Number	Current YTD	Prior F/Y Spent	Budget Amount	Budget Remaining	% Budget Spent	Project Complete?
Wet Weather Capital Improvements	171-05-06	\$ 48,480.29	\$ 229,805.88	\$ 602,184	\$ 323,898	46.21%	No
Install Power Monitors in Plant	171-07-05	\$ 10,213.09	\$ -	\$ 9,000	\$ (1,213)	113.48%	No
Replace Cross Conveyor	171-08-08	\$ 7,740.50	\$ -	\$ 15,000	\$ 7,260	51.60%	No
Data Gathering PLC for SCADA	171-08-09	\$ 7,290.00	\$ -	\$ 12,000	\$ 4,710	60.75%	No
Total for Projects Not Budgeted in Fiscal Year 08-09		<u>\$ 73,723.88</u>					
Total Capital Expenditures '08-09		<u>\$ 73,723.88</u>					